Mysore Amusement Tax Act was extended to Chamarajanagar Taluk. Exemption from Court Fee in Mysore on Succession Certificates issued in Part "A" States was also granted.

Tax on sales of Motor Spirit.

288. The Motor Spirit (Taxation of Sales) Act, 1949 (Act No. XLIX of 1949) was introduced to provide for the levy of tax on all retail sales of motor spirit in Mysore. Section 1 of the Act came into force from 14th July 1949 and the rest of the provisions came into force from 29th July 1949. The administration of the Act was entrusted to the Commissioner of Sales-Tax and the Sales-Tax Officers under him.

289. In exercise of the powers conferred by Sections 13 (1) and 14, the Government authorised Magistrates of the First Class to exercise powers under Section 13 (1) and all Police Officers not below the rank of Inspectors to exercise all the powers under Section 14.

290. Fourteen importers, 28 wholesalers and 118 retailers registered themselves as dealers in petrol under Section 4 (1) of the Act. The number of importers, wholesalers and retail dealers registered as dealers in Motor Spirit other than petrol was 12, 31 and 195 respectively.

291. One hundred and seventy-nine monthly assessments of petrol retail dealers and 257 assessments of retail dealers in Motor Spirit other than petrol were pending at the end of the year.

292. The demand, collection and balance under the Motor Spirit (Taxation on Sales) Act, 1949 during the year was Rs. 9,99,667, Rs. 9,77,772 and Rs. 21,895 respectively.

(v) Mysore Government Insurance Department.

Official Branch.

293. Out of 8,429 (11,633) proposals dealt with in the Official Branch, 5,874 (7,598) were accepted, 3,884 being cases of first insurance and 1,990 being of further insurance. One thousand eighty-nine proposals were rejected (819 temporarily and 270 permanently), on medical and other grounds.

Policies.

294. Out of 7,297 (7,927) proposals accepted including 1,423 pending at the beginning of the year, 5,764 (6,472) resulted in policies for an assurance of Rs. 66,85,735 with a

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monthly premium of Rs. 26,272. Of the remaining proposals, 227 were cancelled and in the case of 1,306 proposals, treasury receipts for payment of first premium had not been received before the close of the year.

Public Branch.

295. Seven thousand, nine hundred and thirty proposals for Rs. 1,10,46,700 (Rs. 1,43,29,900) were received in the Public Branch. Including 457 pending at the beginning of the year, 7,621 proposals were accepted, 155 were rejected or postponed and 253 were cancelled or withdrawn, leaving a balance of 358 proposals for an assurance of Rs. 4,98,200 pending at the end of the year. Out of the 7,621 accepted proposals, about 6,967 proposals resulted in policies assuring for Rs. 97,08,100 with an annual premium income of about Rs. 5,62,586.

Motor Branch.

296. The Motor Insurance Scheme which was started in July 1946 continued to show good progress during the nine months. Insurance cover is granted to all types of motor vehicles, as required by the Motor Vehicles and Road Traffic Act, 1946. This branch covered risks for 2,019 vehicles getting a premium income of about Rs. 1,90,000. The premium rates are competitive and the benefits conferred are attractive. In spite of the keen competition from 25 private companies in the State, the Motor Branch was able to secure a good share of the business.

General.

297. The Public and Official Branch Premium rates were revised during the year. Reversionary bonuses at the rate of Rs. 14 per annum on thousand sum assured on whole life policies and Rs. 10 per annum on thousand sum assured on Endowment Assurance Policies in force on 30th June 1948 were sanctioned on policies in Public Branch, while a reversionary bonus of Rs. 12 per thousand sum assured per annum on all policies in force on 30th June 1948 was sanctioned on the policies in Official Branch.

298. The rates of Commission payable to the Agents of the Public Branch were revised in an upward direction from 1st July 1949, the rates payable being 22½ per cent of the first year's premimum for business procured in an official year upto a lakh of rupees and 25 per cent for business procured exceeding one lakh of rupees.